

EXHIBIT 20

In the Matter of

Case No. 18-cv-05775 (ERK)(TAM)

STAR AUTO SALES OF BAYSIDE, INC., et al.

v.

VOYNOW, BAYARD, WHYTE AND COMPANY LLP, et al.

Deposition of Benjamin Sidor

Thursday, November 3, 2022



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Reporting
Company

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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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STAR AUTO SALES OF BAYSIDE, INC.
(d/b/a STAR TOYOTA OF BAYSIDE),
STAR AUTO SALES OF QUEENS, LLC
(d/b/a STAR SUBARU), STAR HYUNDAI
LLC (d/b/a STAR HYUNDAI), STAR
NISSAN, INC. (d/b/a STAR NISSAN),
METRO CHRYSLER PLYMOUTH INC. (d/b/a
STAR CHRYSLER JEEP DODGE) STAR AUTO
SALES OF QUEENS COUNTY LLC (d/b/a
STAR FIAT) and STAR AUTO SALES OF
QUEENS VILLAGE LLC (d/b/a STAR
MITSUBISHI),

Plaintiffs,

-against-

VOYNOW, BAYARD, WHYTE and COMPANY
LLP, HUGH WHYTE, and RANDALL
FRANZEN,

Case No.
18-cv-05775
(ERK) (TAM)

Defendants.

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November 3, 2022
10:02 a.m.

Remote Deposition of BENJAMIN SIDOR,
taken by Plaintiffs, pursuant to Subpoena,
held via Zoom before Lisa Hiesiger, a Shorthand
Reporter and Notary Public within and for the
State of New York.

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2 tax work as any, as tax planning or year-end
3 visits.

4 Q. So an interim visit is not a visit
5 for tax preparation work, correct?

6 MS. FITZGERALD: Objection.

7 A. Correct.

8 Q. Did you actually personally ever make
9 any interim visits to any clients of Voynow?

10 A. Yes.

11 Q. How many interim visits did you make
12 when you worked at Voynow?

13 A. I'm not sure of an exact number.
14 Yeah, I'm not sure of the number of that so...

15 Q. On a monthly basis approximately how
16 many interim visits would you make to a client?

17 A. I mean they weren't very often to be
18 considered even monthly, like maybe I would make
19 like two a year, maybe.

20 Q. Did you make less interim visits than
21 other Voynow employees?

22 MS. FITZGERALD: Object to form.

23 A. I don't know.

24 Q. How did Voynow go about assigning you
25 work when you worked at Voynow?

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2 A. No, it just was client name and then
3 day and that's it.

4 Q. Were you privy to information about
5 how much clients paid Voynow for their services?

6 A. For clients that I at the end of my
7 tenure that I worked heavily on, I helped with
8 billing.

9 Q. And would that be with respect to
10 automotive clients as well?

11 A. Yes.

12 Q. So for a tax engagement for one
13 dealership, approximately what would be charged
14 to that dealership for just a preparation of
15 taxes?

16 MS. FITZGERALD: Object to form.

17 A. I can't recall exactly the amount.

18 Q. Do you remember an approximate
19 amount?

20 A. Not terribly, no.

21 Q. Do you believe it would be more than
22 \$10,000 for one dealership for a tax engagement?

23 MS. FITZGERALD: Objection.

24 A. I don't know. I wouldn't think it
25 would be more than 10.

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2 solely to do review, the review work?

3 A. Largely financial statements are done
4 in the office.

5 Q. In Voynow's office?

6 A. Correct.

7 Q. When you did interim visits, would
8 you participate in the preparation of an interim
9 letter to the client for which you had the
10 interim visit?

11 A. If there was a section in which I was
12 responsible for, then I would do that section of
13 the interim letter.

14 Q. What sections would you be
15 responsible for in an interim letter?

16 A. It depends on the client.

17 Q. Were you involved in any interim
18 visits for Star?

19 A. I don't remember.

20 Q. How would it work in terms of
21 providing your section, what was the process?

22 A. So if there was specific work I did,
23 I would write what that work entailed or what
24 accounts were involved or just an explanation of
25 the findings.

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2 Q. Who would you give that to?

3 A. A senior to review it.

4 Q. Would you receive anything back after
5 the manager reviewed it?

6 A. If he had some kind of like, oh, you
7 should, you know, you worded this kind of
8 awkwardly, like just a correction or something
9 like that to what I had done.

10 Q. And when you gave your portion of the
11 interim letter to a manager, would you provide
12 the manager with any backup documents like
13 schedules?

14 A. Yes, if there was any copies of
15 schedules or anything like that, that would
16 generally be included.

17 Q. And what would happen to the backup
18 documentation that you would give to the manager?

19 A. I don't know, it's up to them.

20 Q. Would that be sent to the client, the
21 backup documentation that you rely on in your
22 portion of the letter?

23 A. I do not recall exactly.

24 Q. Would you see interim letters in
25 their final form?

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2 A. Yes.

3 Q. How many interim letters do you
4 recall seeing in the final form?

5 A. I don't have the slightest idea how
6 many.

7 Q. Would you prepare an interim letter
8 or at least a portion of the interim letter with
9 respect to every interim visit you did for
10 Voynow?

11 A. Presuming that I found or did work,
12 yes, I would prepare a portion of it.

13 Q. For auto clients that had multiple
14 dealerships, when you would do an interim visit,
15 would you be assigned to just one of the
16 dealerships or multiple dealerships?

17 A. That depends on the client.

18 Q. So were there some clients where you
19 would go and look at schedules for all their
20 dealerships?

21 A. Yes.

22 Q. Would any of the managers tell you
23 what to focus on in preparing the interim letter?

24 A. I would just write what work I had
25 done. If there was anything particularly